

**REPORT  
ON THE  
COST REPORT REVIEW**

**SEQUOIA HOSPITAL  
REDWOOD CITY, CALIFORNIA  
PROVIDER NUMBERS: HSC00197G AND LTC05030, AND  
NPI NUMBERS: 1235172057 AND 1689617342**

**FISCAL PERIOD  
JANUARY 1, 2008 THROUGH JUNE 30, 2008**

**Audits Section - Richmond  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Louise Wong  
Audit Supervisor: Jesse Duran  
Auditor: John Uribe**



DAVID MAXWELL-JOLLY  
*Director*

State of California—Health and Human Services Agency  
Department of Health Care Services



ARNOLD SCHWARZENEGGER  
*Governor*

July 21, 2010

Dave Kornblum  
Director of Finance  
Catholic Healthcare West  
1825 South Grant Street  
San Mateo, CA 94402

PROVIDER: SEQUOIA HOSPITAL  
PROVIDER NOS. HSC00197G AND LTC05030F  
NPI NOS. 1235172057 AND 1689617342  
FISCAL PERIOD JANUARY 1, 2008 THROUGH JUNE 30, 2008

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the Summary of Findings represents a proper determination of the allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Cost (CONTRACT Schedules)
3. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
4. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department.

Dave Kornblum  
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The Statement of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

Future Distinct Part Nursing Facility prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Rate Development Branch.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, Chief  
Office of Administrative Appeals and Hearings  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
P.O. Box 997413  
Sacramento, CA 95899-7413

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814-5005  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SEQUOIA HOSPITAL**

**Fiscal Period:**  
**01/01/08 - 06/30/08**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>2. Subprovider I (SCHEDULE 1-1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b>	<b>Provider No. HSC00197G</b>		
	Reported		\$ 500,165
	Net Change		\$ 41,593
	Audited Cost		\$ 541,758
	Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b>	<b>Provider No. LTC05030F</b>		
	Reported		\$ 1,108.15
	Net Change		\$ 113.59
	Audited Cost Per Day		\$ 1,221.74
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ 0	
<b>9. Total Medi-Cal Cost</b>			\$ 541,758

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SEQUOIA HOSPITAL**

**Fiscal Period Ended:**  
**01/01/08 - 06/30/08**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ 0	

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
SEQUOIA HOSPITAL

Fiscal Period:  
01/01/08 - 06/30/08

Provider No:  
HSC00197G

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 500,165	\$ 541,758
2. Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.	\$ 0	\$ 0
5. Subtotal (Sum of Lines 1 through 4)	\$ 500,165	\$ 541,758
6.	\$ 0	\$ 0
7.	\$ 0	\$ 0
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 500,165	\$ 541,758
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj )	\$ 0	\$ 0
10. Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0
11.	\$ 0	\$ 0
12.	\$ 0	\$ 0
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0
	(To Summary of Findings)	

**COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGES**

**Provider Name:**  
**SEQUOIA HOSPITAL**

**Fiscal Period:**  
**01/01/08 - 06/30/08**

**Provider No:**  
**HSC00197G**

<b>REPORTED</b>
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<b>AUDITED</b>
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**REASONABLE COST OF MEDI-CAL INPATIENT SERVICES**

1. Cost of Covered Services (Contract Sch 3)	\$ <u>500,165</u>	\$ <u>562,416</u>
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**CHARGES FOR MEDI-CAL INPATIENT SERVICES**

2. Inpatient Routine Service Charges (Adj 13)	\$ <u>501,248</u>	\$ <u>948,979</u>
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3. Inpatient Ancillary Service Charges (Adj 13)	\$ <u>1,154,276</u>	\$ <u>1,900,241</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>1,655,524</u>	\$ <u>2,849,220</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>1,155,359</u>	\$ <u>2,286,804</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
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(To Contract Sch 1)

\* If charges exceed reasonable cost, no further calculation necessary for this schedule.

**COMPUTATION OF  
MEDI-CAL NET COST OF COVERED SERVICES**

**Provider Name:**  
**SEQUOIA HOSPITAL**

**Fiscal Period:**  
**01/01/08 - 06/30/08**

**Provider No:**  
**HSC00197G**

	<b>REPORTED</b>	<b>AUDITED</b>
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ <u>198,507</u>	\$ <u>304,014</u>
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ <u>301,658</u>	\$ <u>258,402</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>500,165</u>	\$ <u>562,416</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	( See \$ <u>Contract Sch 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>500,165</u>	\$ <u>562,416</u>
	(To Contract Sch 2)	
9. Coinsurance (Adj 14)	\$ <u>0</u>	\$ <u>(20,658)</u>
10. Patient and Third Party Liability (Adj )	\$ <u>0</u>	\$ <u>0</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>500,165</u></u>	\$ <u><u>541,758</u></u>
	(To Contract Sch 1)	



**COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

**Provider Name:**  
**SEQUOIA HOSPITAL**

**Fiscal Period:**  
**01/01/08 - 06/30/08**

**Provider No:**  
**HSC00197G**

**GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS**

	<b>REPORTED</b>	<b>AUDITED</b>
<b>INPATIENT DAYS</b>		
1. Total Inpatient Days (include private & swing-bed) (Adjs 8, 9)	6,809	15,726
2. Inpatient Days (include private, exclude swing-bed)	6,809	15,726
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adjs 8, 9)	6,809	15,726
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	0	0
9. Medi-Cal Days (excluding swing-bed) (Adjs 10, 11)	90	106

**SWING-BED ADJUSTMENT**

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Part I, Line 25, Col 27)	\$ 11,678,286	\$ 24,452,135
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 11,678,286	\$ 24,452,135

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj 17)	\$ 30,824,744	\$ 88,888,437
29. Private Room Charges (excluding swing-bed charges)(Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Adj 17)	\$ 30,824,744	\$ 88,888,437
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.378861	\$ 0.275088
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 4,527.06	\$ 5,652.32
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 11,678,286	\$ 24,452,135

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,715.12	\$ 1,554.89
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 154,361	\$ 164,818
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 147,297	\$ 93,584
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 301,658	\$ 258,402

(To Contract Sch 3)

**COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

**Provider Name:**  
**SEQUOIA HOSPITAL**

**Fiscal Period:**  
**01/01/08 - 06/30/08**

**Provider No:**  
**HSC00197G**

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 655,389	\$ 649,781
2. Total Inpatient Days (Adj )	1,666	1,666
3. Average Per Diem Cost	\$ 393.39	\$ 390.02
4. Medi-Cal Inpatient Days (Adj 11)	21	16
5. Cost Applicable to Medi-Cal	\$ 8,261	\$ 6,240
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 4,936,117	\$ 4,800,822
7. Total Inpatient Days (Adj )	1,539	1,539
8. Average Per Diem Cost	\$ 3,207.35	\$ 3,119.44
9. Medi-Cal Inpatient Days (Adj 11)	25	28
10. Cost Applicable to Medi-Cal	\$ 80,184	\$ 87,344
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CARDIAC SURVEILLANCE UNIT</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 30 , Col 27)	\$ 10,122,581	\$ 0
27. Total Inpatient Days (Adj 8)	6,192	0
28. Average Per Diem Cost	\$ 1,634.78	\$ 0.00
29. Medi-Cal Inpatient Days (Adj 10)	36	0
30. Cost Applicable to Medi-Cal	\$ 58,852	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 147,297	\$ 93,584

(To Contract Sch 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
SEQUOIA HOSPITAL

Fiscal Period:  
01/01/08 - 06/30/08

Provider No:  
HSC00197G

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Contract Sch 4)





COMPUTATION OF PROFESSIONAL COMPONENT OF HOSPITAL BASED PHYSICIAN'S REMUNERATION

Provider Name:  
SEQUOIA HOSPITAL

Fiscal Period:  
01/01/08 - 06/30/08

Provider No:  
HSC00197G

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj)	MEDI-CAL COST
40.00	Anesthesiology	\$ 0	\$ 0	0.000000	\$ 0	\$ 0
41.00	Radiology - Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
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		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To Contract Sch 3)

**COMPUTATION OF  
DISTINCT PART NURSING FACILITY PER DIEM**

**Provider Name:**  
**SEQUOIA HOSPITAL**

**Fiscal Period:**  
**01/01/08 - 06/30/08**

**Provider No:**  
**LTC05030F**

	<b>REPORTED</b>	<b>AUDITED</b>	<b>DIFFERENCE</b>
<b>COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM</b>			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 310,484	\$ 310,484
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 2,399,139	\$ 2,334,587	\$ (64,552)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 2,399,139	\$ 2,645,071	\$ 245,932
4. Total Distinct Part Patient Days (Adj )	2,165	2,165	0
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 1,108.15	\$ 1,221.74	\$ 113.59
<b>DPNF OVERPAYMENT AND OVERBILLINGS</b>			
6. Medi-Cal Overpayments (Adj )	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
<b>GENERAL INFORMATION</b>			
9. Total Available Distinct Part Beds (C/R, W/S S-3)	17	17	0
10. Total Licensed Capacity (All levels) (Adj )	301	301	0
11. Total Medi-Cal DP Patient Days (Adj 15)	0	187	187
<b>CAPITAL RELATED COST</b>			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 171,627	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 171,627	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 853,069	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 758,030	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 1,611,099	N/A

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
SEQUOIA HOSPITAL

Fiscal Period:  
01/01/08 - 06/30/08

Provider No:  
LTC05030F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 925,293	\$ 925,293	\$ 0
1.00	Old Cap Rel Costs - Building and Fixtures		0	0
2.00	Old Cap Rel Costs - Movable Equipment		0	0
3.00	New Cap Rel Costs - Building and Fixtures	32,163	32,163	(0)
4.00	New Cap Rel Costs - Movable Equipment	25,286	25,286	0
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	287,898	259,925	(27,973)
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	306,442	286,401	(20,041)
7.00	Maintenance and Repairs	61,363	60,320	(1,043)
8.00	Operation of Plant	46,082	45,392	(690)
9.00	Laundry and Linen Service	73,192	72,479	(713)
10.00	Housekeeping	42,122	40,997	(1,125)
11.00	Dietary	219,349	214,939	(4,410)
12.00	Cafeteria	85,918	84,190	(1,728)
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	92,942	90,396	(2,546)
15.00	Central Services and Supply	3,442	3,359	(83)
16.00	Pharmacy	1,119	1,084	(35)
17.00	Medical Records and Library	27,352	28,287	935
18.00	Social Service	137,225	133,476	(3,749)
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education	31,951	30,598	(1,353)
22.00	Intern and Res Service - Salary and Fringes		0	0
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program		0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 2,399,139	\$ 2,334,587	\$ (64,552)

(To DPNF Sch 1)

\* From Schedule 8, Part I, line 34.







**ALLOCATION OF INDIRECT EXPENSES  
DISTINCT PART NURSING FACILITY**

**Provider Name:**  
**SEQUOIA HOSPITAL**

**Fiscal Period:**  
**01/01/08 - 06/30/08**

**Provider No:**  
**LTC05030F**

<b>COL.</b>	<b>COST CENTER</b>	<b>AUDITED CAP RELATED * (COL 1)</b>	<b>AUDITED SAL &amp; EMP BENEFITS * (COL 2)</b>
1.00	Old Cap Rel Costs - Building and Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs - Movable Equipment	0	N/A
3.00	New Cap Rel Costs - Building and Fixtures	32,163	N/A
4.00	New Cap Rel Costs - Movable Equipment	25,286	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	3,027	256,899
6.01	Non-Patient Telephones	0	0
6.02	Data Processing	0	0
6.03	Purchasing/Receiving	0	0
6.04	Patient Admitting	0	0
6.05	Patient Business Office	0	0
6.06		0	0
6.07		0	0
6.08		0	0
6.00	Administrative and General	16,593	110,562
7.00	Maintenance and Repairs	909	20,954
8.00	Operation of Plant	17,687	12,739
9.00	Laundry and Linen Service	8,367	7,877
10.00	Housekeeping	2,686	27,524
11.00	Dietary	25,199	96,799
12.00	Cafeteria	9,870	37,916
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	8,652	62,802
15.00	Central Services and Supply	456	1,954
16.00	Pharmacy	63	887
17.00	Medical Records and Library	1,644	15,655
18.00	Social Service	15,430	92,401
19.00		0	0
19.02		0	0
19.03		0	0
21.00	Nursing School	0	0
21.01	Clinical Pastoral Education	3,596	13,061
22.00	Intern and Res Service - Salary and Fringes	0	0
23.00	Intern and Res - Other Program	0	0
24.00	Paramedical Ed Program	0	0
101	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 171,627</b>	<b>\$ 758,030</b>

\* This amount includes Skilled Nursing Facility expenses,  
line 34.

(To DPNF SCH 1)







STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:  
SEQUOIA HOSPITAL

Fiscal Period:  
01/01/08 - 06/30/08

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	861,801	0	0	0	0	0	0	0	0	4,065,881	937,076
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	341,023	0	0	0	0	0	0	0	0	1,677,082	386,522
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	37,858	8,725
41.00 Radiology - Diagnostic	0	345,936	0	0	0	0	0	0	0	0	2,347,514	541,039
41.01 Cardiac Catheterization Laboratory	0	355,639	0	0	0	0	0	0	0	0	1,707,293	393,485
41.02 MRI	0	35,664	0	0	0	0	0	0	0	0	226,660	52,239
41.03 Ultra Sound	0	114,690	0	0	0	0	0	0	0	0	504,291	116,225
41.04 Computed Axial Tomographic Scanner	0	47,104	0	0	0	0	0	0	0	0	325,842	75,098
42.00 Radiology - Therapeutic	0	147,169	0	0	0	0	0	0	0	0	809,782	186,633
43.01 Nuclear Medicine-Diagnostic	0	41,210	0	0	0	0	0	0	0	0	321,904	74,190
44.00 Laboratory	0	505,761	0	0	0	0	0	0	0	0	3,487,950	803,879
47.00 Blood Storing and Processing	0	31,295	0	0	0	0	0	0	0	0	1,054,331	242,995
47.01 Non-Invasive Vascular Lab	0	31,148	0	0	0	0	0	0	0	0	192,372	44,337
49.00 Respiratory Therapy	0	309,214	0	0	0	0	0	0	0	0	1,568,778	361,561
49.01 Sleep Disorder	0	97,814	0	0	0	0	0	0	0	0	502,074	115,715
50.00 Physical Therapy	0	6,654	0	0	0	0	0	0	0	0	1,839,156	423,876
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	193,369	44,566
52.00 Speech Pathology	0	46	0	0	0	0	0	0	0	0	83,822	19,319
53.00 Electrocardiology	0	9,680	0	0	0	0	0	0	0	0	72,454	16,699
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	8,410,152	1,938,314
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,051,796	703,357
59.01 DTCA Service	0	44,952	0	0	0	0	0	0	0	0	253,054	58,322
59.02 Hemodialysis	0	52,501	0	0	0	0	0	0	0	0	226,716	52,252
59.03 Intfusion Service	0	78,890	0	0	0	0	0	0	0	0	387,038	89,202
59.04	0	0	0	0	0	0	0	0	0	0	0	0
59.05	0	0	0	0	0	0	0	0	0	0	0	0
59.06	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	504,846	0	0	0	0	0	0	0	0	2,510,302	578,557
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00	0	0	0	0	0	0	0	0	0	0	0	0
64.00	0	0	0	0	0	0	0	0	0	0	0	0
65.00	0	0	0	0	0	0	0	0	0	0	0	0
66.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0	4,027	0	0	0	0	0	0	0	0	55,618	12,819
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	462,225	106,530
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Foundation	0	72,537	0	0	0	0	0	0	0	0	554,182	127,724
100.01 Sequoia House	0	8,852	0	0	0	0	0	0	0	0	53,487	12,327
100.02 Community Health & Wellness	0	96,983	0	0	0	0	0	0	0	0	583,840	134,559
100.03 Public Relations	0	26,812	0	0	0	0	0	0	0	0	603,999	139,206
100.04 Industrial Medicine	0	0	0	0	0	0	0	0	0	0	100,485	23,159
100.05	0	0	0	0	0	0	0	0	0	0	0	0
100.06	0	0	0	0	0	0	0	0	0	0	0	0
100.07	0	0	0	0	0	0	0	0	0	0	0	0
100.08	0	0	0	0	0	0	0	0	0	0	0	0
100.09	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>11,651,415</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,161,864</b>	<b>16,887,720</b>





STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:  
SEQUOIA HOSPITAL

Fiscal Period:  
01/01/08 - 06/30/08

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS	OPER PLANT	LAUNDRY & LINEN	HOUSEKEEP	DIETARY	CAFE	MAINT OF PERSONNEL	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE									
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00										
<b>ANCILLARY COST CENTERS</b>																						
37.00	Operating Room	348,570	262,307	90,235	89,261	40,837	127,071	0	136,438	64,009	47,167	310,696	11,575									
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0									
39.00	Delivery Room and Labor Room	44,873	33,768	19,001	30,499	0	46,874	0	50,329	32,875	4,049	64,218	3,743									
40.00	Anesthesiology	9,311	7,007	0	6,328	0	0	0	28	27,364	27,364	101,683	0									
41.00	Radiology - Diagnostic	189,853	142,869	36,285	129,037	0	78,462	0	87,901	87,901	339	94,614	14,973									
41.01	Cardiac Catheterization Laboratory	66,915	50,355	0	45,480	0	46,481	0	4,144	4,144	22,380	200,287	0									
41.02	MRI	53,940	40,591	2,261	36,661	0	7,038	0	108	108	138	29,129	0									
41.03	Ultra Sound	4,066	3,060	0	2,764	0	17,447	0	921	921	184	46,119	0									
41.04	Computed Axial Tomographic Scanner	11,710	8,812	0	7,959	0	12,079	0	3,333	3,333	692	104,307	0									
42.00	Radiology - Therapeutic	96,098	72,316	6,919	65,315	0	27,627	0	2,643	2,643	0	86,242	0									
43.01	Nuclear Medicine-Diagnostic	38,680	29,108	2,135	26,290	0	4,975	0	425	425	554	5,970	0									
44.00	Laboratory	202,986	152,752	0	137,963	0	108,839	0	4,889	4,889	5,269	368,966	0									
47.00	Blood Storing and Processing	7,874	5,925	0	5,352	0	6,809	0	0	0	0	12,052	0									
47.01	Non-Invasive Vascular Lab	6,092	4,585	82	4,141	0	3,895	0	183	183	0	10,727	0									
49.00	Respiratory Therapy	95,595	71,937	0	64,973	0	57,185	0	1,789	1,789	390	75,600	0									
49.01	Sleep Disorder	37,143	27,951	2,311	25,245	0	20,818	0	1,902	1,902	36	22,565	0									
50.00	Physical Therapy	129,979	97,812	24,615	88,343	0	2,095	0	1,927	1,927	0	48,868	0									
51.00	Occupational Therapy	7,903	5,947	0	5,371	0	0	0	3	3	0	6,677	0									
52.00	Speech Pathology	1,925	1,449	0	1,309	0	0	0	31	31	0	3,863	0									
53.00	Electrocardiology	26,711	20,101	1,446	18,155	0	3,404	0	261	261	0	14,902	0									
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,327,726	0	343,609	0									
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,474,039	241,564	0									
59.01	DTCA Service	42,115	31,692	0	28,624	0	10,082	0	331	331	0	1,970	0									
59.02	Hemodialysis	4,124	3,103	0	2,803	0	1,146	0	1,230	1,230	0	5,944	0									
59.03	Intusion Service	21,697	16,327	0	14,747	0	11,620	0	12,477	1,902	5,500	9,888	0									
59.04	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0									
59.05		0	0	0	0	0	0	0	0	0	0	0	0									
59.06		0	0	0	0	0	0	0	0	0	0	0	0									
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0									
60.01	Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0									
61.00	Emergency	94,862	71,386	26,343	64,475	0	72,275	0	7,732	17,592	14,054	196,751	9,982									
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0									
63.00		0	0	0	0	0	0	0	0	0	0	0	0									
64.00		0	0	0	0	0	0	0	0	0	0	0	0									
65.00		0	0	0	0	0	0	0	0	0	0	0	0									
66.00		0	0	0	0	0	0	0	0	0	0	0	0									
85.00		0	0	0	0	0	0	0	0	0	0	0	0									
86.00		0	0	0	0	0	0	0	0	0	0	0	0									
<b>NONREIMBURSABLE COST CENTERS</b>																						
96.00	Gift, Flower, Coffee Shop and Canteen	8,420	6,336	0	5,723	0	1,178	0	0	5,081	0	0	0									
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0									
98.00	Physicians' Private Office	229,410	172,636	0	0	0	0	0	0	0	0	0	0									
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0									
100.00	Foundation	12,285	9,245	0	8,350	0	0	0	0	0	0	0	0									
100.01	Sequoia House	0	0	3,538	0	0	3,928	0	0	0	0	0	0									
100.02	Community Health & Wellness	0	0	0	0	0	22,913	0	1,168	1,168	0	0	0									
100.03	Public Relations	0	0	0	0	0	5,761	0	8	8	0	0	0									
100.04	Industrial Medicine	0	0	0	0	0	0	0	0	0	0	0	0									
100.05		0	0	0	0	0	0	0	0	0	0	0	0									
100.06		0	0	0	0	0	0	0	0	0	0	0	0									
100.07		0	0	0	0	0	0	0	0	0	0	0	0									
100.08		0	0	0	0	0	0	0	0	0	0	0	0									
100.09		0	0	0	0	0	0	0	0	0	0	0	0									
<b>TOTAL</b>											<b>4,645,036</b>	<b>2,693,490</b>	<b>496,919</b>	<b>2,041,482</b>	<b>3,514,045</b>	<b>1,569,667</b>	<b>0</b>	<b>911,622</b>	<b>1,639,408</b>	<b>1,656,746</b>	<b>3,240,982</b>	<b>324,008</b>

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (WS B)

SCHEDULE 8.3

Provider Name:  
SEQUOIA HOSPITAL

Fiscal Period:  
01/01/08 - 06/30/08

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 21.00	NURSING SCHOOL 21.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00 (Adj's 1, 2)	TOTAL COST 27.00
<b>GENERAL SERVICE COST CENTER</b>											
1.00 Old Cap Rel Costs - Building and Fixtures											
2.00 Old Cap Rel Costs - Movable Equipment											
3.00 New Cap Rel Costs - Building and Fixtures											
4.00 New Cap Rel Costs - Movable Equipment											
4.01											
4.02											
4.03											
4.04											
4.05											
4.06											
4.07											
4.08											
5.00 Employee Benefits											
6.01 Non-Patient Telephones											
6.02 Data Processing											
6.03 Purchasing/Receiving											
6.04 Patient Admitting											
6.05 Patient Business Office											
6.06											
6.07											
6.08											
7.00 Administrative and General											
7.00 Maintenance and Repairs											
8.00 Operation of Plant											
9.00 Laundry and Linen Service											
10.00 Housekeeping											
11.00 Dietary											
12.00 Cafeteria											
13.00 Maintenance of Personnel											
14.00 Nursing Administration											
15.00 Central Services and Supply											
16.00 Pharmacy											
17.00 Medical Records and Library											
18.00 Social Service											
19.00											
19.02	0										
19.03	0										
21.00 Nursing School	0										
21.01 Clinical Pastoral Education	0										
22.00 Intern and Res Service - Salary and Fringe	0										
23.00 Intern and Res - Other Program	0										
24.00 Paramedical Ed Program	0										
<b>INPATIENT ROUTINE COST CENTERS</b>											
25.00 Adults and Pediatrics (Gen Routine)	0										
26.00 Intensive Care Unit	0				55,792	0	0	0	11,376,335	13,075,800	24,452,135
27.00 Coronary Care Unit	0				37,049	0	0	0	4,800,822	0	4,800,822
28.00 Neonatal Intensive Care Unit	0				0	0	0	0	0	0	0
30.00 Cardiac Surveillance Unit	0				80,026	0	0	0	9,841,004	(9,841,004)	0
31.00 Subprovider	0				20,050	0	0	0	3,234,796	(3,234,796)	0
31.01 Subprovider 2 Psych	0				0	0	0	0	0	0	0
32.00	0				0	0	0	0	0	0	0
33.00 Nursery	0				0	0	0	0	649,781	0	649,781
34.00 Skilled Nursing Facility	0				30,598	0	0	0	2,334,587	0	2,334,587
35.00 Distinct Part Nursing Facility	0				0	0	0	0	0	0	0
36.00 Adult Subacute Care Unit	0				0	0	0	0	0	0	0
36.01 Subacute Care Unit II	0				0	0	0	0	0	0	0
36.02 Transitional Care Unit	0				0	0	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:  
SEQUOIA HOSPITAL

Fiscal Period:  
01/01/08 - 06/30/08

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 21.00	NURSING SCHOOL 21.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL	POST STEP-DOWN ADJUSTMENT (Acls 1, 2)	TOTAL COST
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	6,531,122	26.00	6,531,122
38.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	2,393,835		2,393,835
40.00 Anesthesiology	0	0	0	0	0	0	0	0	198,304		198,304
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	3,662,886		3,662,886
41.01 Cardiac Catheterization Laboratory	0	0	0	0	0	0	0	0	2,536,821		2,536,821
41.02 MRI	0	0	0	0	0	0	0	0	448,765		448,765
41.03 Ultra Sound	0	0	0	0	0	0	0	0	695,076		695,076
41.04 Computed Axial Tomographic Scanner	0	0	0	0	0	0	0	0	549,832		549,832
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	1,353,574		1,353,574
43.01 Nuclear Medicine-Diagnostic	0	0	0	0	0	0	0	0	504,233		504,233
44.00 Laboratory	0	0	0	0	0	0	0	0	5,273,493		5,273,493
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	1,335,338		1,335,338
47.01 Non-Invasive Vascular Lab	0	0	0	0	0	0	0	0	266,414		266,414
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	2,297,808		2,297,808
49.01 Sleep Disorder	0	0	0	0	0	0	0	0	755,760		755,760
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,656,671		2,656,671
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	263,836		263,836
52.00 Speech Pathology	0	0	0	0	0	0	0	0	111,718		111,718
53.00 Electrocardiology	0	0	0	0	0	0	0	0	174,132		174,132
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	12,019,801		12,019,801
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	5,470,756		5,470,756
59.01 DTCA Service	0	0	0	0	0	0	0	0	426,191		426,191
59.02 Hemodialysis	0	0	0	0	0	0	0	0	297,317		297,317
59.03 Infusion Service	0	0	0	0	0	0	0	0	570,399		570,399
59.04	0	0	0	0	0	0	0	0	0		0
59.05	0	0	0	0	0	0	0	0	0		0
59.06	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
60.01 Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	0		0
62.00 Observation Beds	0	0	0	0	0	0	0	0	3,664,312		3,664,312
63.00	0	0	0	0	0	0	0	0	0		0
64.00	0	0	0	0	0	0	0	0	0		0
65.00	0	0	0	0	0	0	0	0	0		0
66.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	95,176		95,176
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	970,802		970,802
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
100.00 Foundation	0	0	0	0	0	0	0	0	711,786		711,786
100.01 Sequoia House	0	0	0	0	0	0	0	0	73,281		73,281
100.02 Community Health & Wellness	0	0	0	0	0	0	0	0	742,481		742,481
100.03 Public Relations	0	0	0	0	0	0	0	0	748,974		748,974
100.04 Industrial Medicine	0	0	0	0	0	0	0	0	123,644		123,644
100.05	0	0	0	0	0	0	0	0	0		0
100.06	0	0	0	0	0	0	0	0	0		0
100.07	0	0	0	0	0	0	0	0	0		0
100.08	0	0	0	0	0	0	0	0	0		0
100.09	0	0	0	0	0	0	0	0	0		0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>223,515</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,161,864</b>	<b>0</b>	<b>90,161,864</b>



STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (W/S B-1)

SCHEDULE 9

Provider Name:  
SEQUOIA HOSPITAL

Fiscal Period:  
01/01/08 - 06/30/08

	OLD BLDG & FIXTURES (SQ FT)	1.00	OLD BLDG & FIXTURES (SQ FT)	2.00	NEW BLDG & FIXTURES (SQ FT)	3.00	NEW MOVEBLE EQUIP (SQ FT)	4.00	STAT	4.01	STAT	4.02	STAT	4.03	STAT	4.04	STAT	4.05	STAT	4.06	STAT	4.07	STAT	4.08	
<b>ANCILLARY COST CENTERS</b>																									
37.00	Operating Room		24,259		24,259		24,259																		
38.00	Recovery Room				3,123		3,123																		
39.00	Delivery Room and Labor Room				648		648																		
40.00	Anesthesiology				13,213		13,213																		
41.00	Radiology - Diagnostic				4,657		4,657																		
41.01	Cardiac Catheterization Laboratory				3,754		3,754																		
41.02	MRI				283		283																		
41.03	Ultra Sound				815		815																		
41.04	Computed Axial Tomographic Scanner				6,688		6,688																		
42.00	Radiology - Therapeutic				2,692		2,692																		
43.01	Nuclear Medicine-Diagnostic				14,127		14,127																		
44.00	Laboratory				548		548																		
47.00	Blood Storing and Processing				424		424																		
47.01	Non-Invasive Vascular Lab				6,653		6,653																		
49.00	Respiratory Therapy				2,585		2,585																		
49.01	Sleep Disorder				9,046		9,046																		
50.00	Physical Therapy				550		550																		
51.00	Occupational Therapy				134		134																		
52.00	Speech Pathology				1,859		1,859																		
53.00	Electrocardiology				2,931		2,931																		
55.00	Medical Supplies Charged to Patients				287		287																		
56.00	Drugs Charged to Patients				1,510		1,510																		
59.01	DICA Service																								
59.02	Hemodialysis																								
59.03	Infusion Service																								
59.04																									
59.05																									
59.06																									
60.00	Clinic																								
60.01	Gastro-Intestinal Services																								
61.00	Emergency																								
62.00	Observation Beds																								
63.00																									
64.00																									
65.00																									
66.00																									
68.00																									
68.00																									
<b>NONREIMBURSABLE COST CENTERS</b>																									
96.00	Gift, Flower, Coffee Shop and Canteen				586		586																		
97.00	Research				15,966		15,966																		
98.00	Physicians' Private Office				855		855																		
99.00	Nonpaid Workers																								
100.00	Foundation																								
100.01	Sequoia House																								
100.02	Community Health & Wellness																								
100.03	Public Relations																								
100.04	Industrial Medicine																								
100.05																									
100.06																									
100.07																									
100.08																									
100.09																									
<b>TOTAL</b>																									
COST TO BE ALLOCATED																									
UNIT COST MULTIPLIER - SCH 8																									









STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (W/S B-1)

SCHEDULE 9.2

Provider Name:  
**SEQUOIA HOSPITAL**

Fiscal Period:  
**01/01/08 - 06/30/08**

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (SQ FT) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (FTEs) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS CHARGES) 17.00	SOC SERV (TIME SPENT) 18.00	STAT 19.00
<b>ANCILLARY COST CENTERS</b>												
37.00	24,259	92,376	9,140	1,234	3,882		3,882	381,884	97,652	42,612,748	2,783	
38.00												
39.00	3,123	19,452	3,123		1,432		1,432	196,139	8,382	8,807,622	900	
40.00	648		648					167	56,653	13,946,122		
41.00	13,213	37,146	13,213		2,397			524,430	701	12,976,495	3,600	
41.01	4,657		4,657		1,420			24,723	46,335	27,469,942		
41.02	3,754	2,315	3,754		215			643	286	3,995,128		
41.03	283		283		533			5,494	380	6,325,290		
41.04	815		815		369			19,883	1,432	14,305,910		
42.00	6,688	7,083	6,688		844			15,769	1,147	11,828,312		
43.01	2,692	2,186	2,692		152			2,538	10,909	818,836		
44.00	14,127		14,127		3,325			29,169		50,604,639		
47.00	548		548		208					1,652,838		
47.01	424	84	424		119			1,092		1,471,228		
49.00	6,653		6,653		1,747			10,674	807	10,368,755		
49.01	2,585	2,366	2,585		636			11,348	75	3,094,866		
50.00	9,046	25,199	9,046		64			11,496		6,702,414		
51.00	550		550					20		915,738		
52.00	134		134					183		529,822		
53.00	1,859	1,480	1,859		104			1,557		2,043,815		
55.00								7,921,374	3,051,796	47,126,889		
56.00	2,931		2,931		308			1,976		33,131,148		
59.01	287		287		35					270,225		
59.02							35			815,238		
59.03	1,510		1,510		355		355	11,350	11,388	1,356,171		
59.04												
59.05												
59.06												
60.00												
60.01												
61.00	6,602	26,968	6,602		2,208		220	104,954	29,097	26,984,923	2,400	
62.00												
63.00												
64.00												
65.00												
66.00												
85.00												
86.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	586		586		36			30,315				
97.00												
98.00	15,966											
99.00												
100.00	855											
100.01		3,622										
100.02					120			6,970				
100.03					700							
100.04					176			46				
100.05												
100.06												
100.07												
100.08												
100.09												
TOTAL	249,103	508,710	209,041	106,187	47,953	0	25,938	9,780,906	3,430,065	444,508,995	77,900	0
COST TO BE ALLOCATED	2,693,490	496,919	2,041,482	3,514,045	1,569,667	0	911,622	1,639,408	1,656,746	3,240,982	324,008	0
UNIT COST MULTIPLIER - SCH 8	10.812756	0.976822	9.765943	33.092989	32.733440	0.000000	35.146214	0.167613	0.483007	0.007291	4.159286	0.000000

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (W/S B-1)

SCHEDULE 9.3

Provider Name:  
SEQUOIA HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
<b>GENERAL SERVICE COST CENTERS</b>	19.02	19.03	21.00	21.01	22.00	23.00	24.00
Old Cap Rel Costs - Building and Fixtures							
Old Cap Rel Costs - Movable Equipment							
New Cap Rel Costs - Building and Fixtures							
New Cap Rel Costs - Movable Equipment							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
21.00							
21.01							
22.00							
23.00							
24.00							
25.00							
26.00							
27.00							
28.00							
30.00							
31.00							
31.01							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							
				16,000			
				10,625			
				22,950			
				5,750			
							8,775

**INPATIENT ROUTINE COST CENTERS**

Adults and Pediatrics (Gen Routine)							
Intensive Care Unit							
Coronary Care Unit							
Neonatal Intensive Care Unit							
Cardiac Surveillance Unit							
Subprovider							
Subprovider 2 Psych							
Nursery							
Skilled Nursing Facility							
Distinct Part Nursing Facility							
Adult Subacute Care Unit							
Subacute Care Unit II							
Transitional Care Unit							



## TRIAL BALANCE OF EXPENSES

Provider Name:  
SEQUOIA HOSPITAL

Fiscal Period:  
01/01/08 - 06/30/08

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs - Movable Equipment		0	0
3.00	New Cap Rel Costs - Building and Fixtures	2,868,254	0	2,868,254
4.00	New Cap Rel Costs - Movable Equipment	2,255,037	0	2,255,037
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	12,769,639	(1,253,896)	11,515,743
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	15,657,295	(849,654)	14,807,641
7.00	Maintenance and Repairs	3,465,570	0	3,465,570
8.00	Operation of Plant	245,061	0	245,061
9.00	Laundry and Linen Service	304,366	0	304,366
10.00	Housekeeping	1,174,450	0	1,174,450
11.00	Dietary	1,752,810	0	1,752,810
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	434,032	0	434,032
15.00	Central Services and Supply	669,476	0	669,476
16.00	Pharmacy	869,785	0	869,785
17.00	Medical Records and Library	1,763,740	148,333	1,912,073
18.00	Social Service	140,514	0	140,514
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education	115,510	(4,400)	111,110
22.00	Intern and Res Service - Salary and Fringes		0	0
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics (Gen Routine)	4,977,966	0	4,977,966
26.00	Intensive Care Unit	2,482,999	0	2,482,999
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
30.00	Cardiac Surveillance Unit	5,015,486	0	5,015,486
31.00	Subprovider	1,474,835	0	1,474,835
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	368,069	0	368,069
34.00	Skilled Nursing Facility	925,293	0	925,293
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
SEQUOIA HOSPITAL

Fiscal Period:  
01/01/08 - 06/30/08

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 2,872,099	\$ 0	\$ 2,872,099
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	1,293,321	0	1,293,321
40.00	Anesthesiology	28,990	0	28,990
41.00	Radiology - Diagnostic	1,820,760	0	1,820,760
41.01	Cardiac Catheterization Laboratory	1,280,340	7,583	1,287,923
41.02	MRI	139,623	0	139,623
41.03	Ultra Sound	385,728	0	385,728
41.04	Computed Axial Tomographic Scanner	275,167	(7,582)	267,585
42.00	Radiology - Therapeutic	571,088	0	571,088
43.01	Nuclear Medicine-Diagnostic	243,855	0	243,855
44.00	Laboratory	2,788,862	0	2,788,862
47.00	Blood Storing and Processing	1,015,577	0	1,015,577
47.01	Non-Invasive Vascular Lab	155,422	0	155,422
49.00	Respiratory Therapy	1,168,518	0	1,168,518
49.01	Sleep Disorder	377,164	(8,280)	368,884
50.00	Physical Therapy	1,708,708	0	1,708,708
51.00	Occupational Therapy	185,842	0	185,842
52.00	Speech Pathology	81,943	0	81,943
53.00	Electrocardiology	37,334	0	37,334
55.00	Medical Supplies Charged to Patients	8,410,152	0	8,410,152
56.00	Drugs Charged to Patients	3,051,796	0	3,051,796
59.01	DTCA Service	167,992	0	167,992
59.02	Hemodialysis	170,287	0	170,287
59.03	Infusion Service	287,484	0	287,484
59.04			0	0
59.05			0	0
59.06			0	0
60.00	Clinic		0	0
60.01	Gastro-Intestinal Services		0	0
61.00	Emergency	1,915,109	0	1,915,109
62.00	Observation Beds		0	0
63.00			0	0
64.00			0	0
65.00			0	0
66.00			0	0
85.00			0	0
86.00			0	0
	<b>SUBTOTAL</b>	\$ 90,163,348	\$ (1,967,896)	\$ 88,195,452
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop and Canteen	43,572	0	43,572
97.00	Research		0	0
98.00	Physicians' Private Office	243,732	0	243,732
99.00	Nonpaid Workers		0	0
100.00	Foundation	469,944	0	469,944
100.01	Sequoia House	44,635	0	44,635
100.02	Community Health & Wellness	486,857	0	486,857
100.03	Public Relations	577,187	0	577,187
100.04	Industrial Medicine	100,485	0	100,485
100.05			0	0
100.06			0	0
100.07			0	0
100.08			0	0
100.09			0	0
100.99	<b>SUBTOTAL</b>	\$ 1,966,412	\$ 0	\$ 1,966,412
101	<b>TOTAL</b>	\$ 92,129,760	\$ (1,967,896)	\$ 90,161,864

(To Schedule 8)



Provider Name:  
SEQUOIA HOSPITAL

Page 1  
Fiscal Period:  
01/01/08 - 06/30/08

	TOTAL ADJ (Page 1 & 2)	3	4	5	6	7	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
<b>ANCILLARY COST CENTERS</b>													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01 Cardiac Catheterization Laboratory	7,583			7,583									
41.02 MRI	0												
41.03 Ultra Sound	0												
41.04 Computed Axial Tomographic Scanner	(7,582)			(7,582)									
42.00 Radiology - Therapeutic	0												
43.01 Nuclear Medicine-Diagnostic	0												
44.00 Laboratory	0												
47.00 Blood Storing and Processing	0												
47.01 Non-Invasive Vascular Lab	0												
49.00 Respiratory Therapy	0												
49.01 Sleep Disorder	(8,280)			(8,280)									
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
55.00 Medical Supplies Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
59.01 DTCA Service	0												
59.02 Hemodialysis	0												
59.03 Infusion Service	0												
59.04	0												
59.05	0												
59.06	0												
60.00 Clinic	0												
60.01 Gastro-Intestinal Services	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
63.00	0												
64.00	0												
65.00	0												
66.00	0												
85.00	0												
86.00	0												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00 Gift, Flower, Coffee Shop and Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	0												
100.00 Foundation	0												
100.01 Sequoia House	0												
100.02 Community Health & Wellness	0												
100.03 Public Relations	0												
100.04 Industrial Medicine	0												
100.05	0												
100.06	0												
100.07	0												
100.08	0												
100.09	0												
101.00 TOTAL	(\$1,967,896)	0	(4,400)	(22,523)	(1,253,896)	(687,077)	0	0	0	0	0	0	0

(To Sch 10)







Provider Name		Fiscal Period		Provider Number		Adjustments		
SEQUOIA HOSPITAL		JANUARY 1, 2008 THROUGH JUNE 30, 2008		HSC00197G		17		
Adj. No.	Audit Report	Report References				As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line			
Explanation of Audit Adjustments								
<u>MEMORANDUM ADJUSTMENTS</u>								
1								
<p>The Cardiac Surveillance Unit (Account No. 615060) cost reported on line 30, will be combined with Adults and Pediatrics, line 25, after step-down. This is done in accordance with CMS Pub. 15-1, Section 2202.7, as the unit did not meet the requirements to qualify as a separate care unit, for program reimbursement.</p> <p>CMS Pub. 15-1, Sections 2202.7, 2300, and 2304</p>								
2								
<p>The Psychiatric cost (Account No. 634000) reported on Subprovider, line 31, will be combined with Adults and Pediatrics, line 25, after step-down. This is done in accordance with CMS Pub. 15-1, Section 2336, as the unit is deemed short-term, and does not qualify as a separate cost entity.</p> <p>CMS Pub. 15-1, Sections 2300, 2304, and 2336</p> <p>No additional adjustments will be made to reclassify these costs and statistics in the cost report format.</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments		
SEQUOIA HOSPITAL		JANUARY 1, 2008 THROUGH JUNE 30, 2008		HSC00197G		17		
Adj. No.	Audit Report	Report References				As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line			
RECLASSIFICATION OF REPORTED COSTS								
3	10A	A		6.00	7	Administrative and General	\$15,657,295	\$15,508,962 *
	10A	A		17.00	7	Medical Records and Library	1,763,740	1,912,073
To reclassify medical records costs from Administrative and General to the proper cost center. CMS Pub. 15-1, Sections 2300 and 2304								

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments	
SEQUOIA HOSPITAL		JANUARY 1, 2008 THROUGH JUNE 30, 2008		HSC00197G		17	
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title			
Explanation of Audit Adjustments							
ADJUSTMENTS TO REPORTED COSTS							
4	10A	A	21.01	7	Clinical Pastoral Education To offset tuition revenue against related costs. CMS Pub. 15-1, Sections 2302.5 and 2328	\$115,510	(\$4,400) \$111,110
5	10A	A	6.00	7	Administrative and General	*	\$15,508,962
	10A	A	41.01	7	Cardiac Catheterization Laboratory		1,280,340
	10A	A	41.04	7	Computed Axial Tomographic Scanner		275,167
	10A	A	49.01	7	Sleep Disorder		377,164
					To adjust the provider based physician costs to agree with the general ledger. CMS Pub. 15-1, Section 2108.1		
6	10A	A	5.00	7	Employee Benefits To adjust reported pension costs to agree with Catholic Healthcare West Home Office Cost Report, Fiscal Year End June 30, 2008. CMS Pub. 15-1, Sections 2300 and 2304	\$12,769,639	(\$1,253,896) \$11,515,743
7	10A	A	6.00	7	Administrative and General To adjust reported home office costs to agree with the audited Catholic Healthcare West Home Office Audit Report, Fiscal Year End June 30, 2008. CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$15,494,718
					To adjust reported home office costs to agree with the audited Catholic Healthcare West Home Office Audit Report, Fiscal Year End June 30, 2008.		(\$687,077) \$14,807,641

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments				
SEQUOIA HOSPITAL		JANUARY 1, 2008 THROUGH JUNE 30, 2008		HSC00197G		17				
Adj. No.	Audit Report	Report References				As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line				Col.	
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
8	Contract 4 Contract 4A	D-1 D-1	I II	XIX XIX	1.00 47.00	1 2	Adults and Pediatrics - Total Cardiac Surveillance Unit - Total	6,809 6,192	6,192 (6,192)	13,001 * 0
To reclassify patient days in conjunction with audit adjustment number 1. CMS Pub. 15-1, Sections 2202.7, 2304, and 2336.1										
9	Contract 4 N/A	D-1 S-3	I I	XIX XIX	1.00 14.00	1 6	Adults and Pediatrics - Total Subprovider - Total	13,001 2,725	2,725 (2,725)	15,726 0
To reclassify patient days in conjunction with audit adjustment number 2. CMS Pub. 15-1, Sections 2202.7, 2304, and 2336.1										
10	Contract 4 Contract 4A	D-1 D-1	I II	XIX XIX	9.00 47.00	1 4	Medi-Cal Days - Adults and Pediatrics Medi-Cal Days - Cardiac Surveillance Unit	90 36	36 (36)	126 * 0
To combine reported Medi-Cal days to include Cardiac Surveillance Unit in conjunction with audit adjustment number 1. CMS Pub. 15-1, Sections 2304, 2336 and 2408.3										

\*Balance carried forward from prior/to subsequent adjustments



<b>Provider Name</b> SEQUOIA HOSPITAL		<b>Fiscal Period</b> JANUARY 1, 2008 THROUGH JUNE 30, 2008		<b>Provider Number</b> HSC00197G		<b>Adjustments</b> 17	
Report References		Explanation of Audit Adjustments					
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	
		Cost Report					As Reported Increase (Decrease) As Adjusted

**ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT**

-Continued from previous page-

To adjust Medi-Cal Settlement Data to agree with the following  
 EDS Paid Claims Summary:  
 Report Date: May 5, 2010  
 Payment Period: January 1, 2008 through March 15, 2010  
 Service Period: January 1, 2008 through June 30, 2008  
 CMS Pub. 15-1, Sections 2304, 2404, and 2408

<b>Provider Name</b> SEQUOIA HOSPITAL		<b>Fiscal Period</b> JANUARY 1, 2008 THROUGH JUNE 30, 2008		<b>Provider Number</b> HSC00197G		<b>Adjustments</b> 17	
Report References							
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)
			Part	Title	Line		

**ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DPNF**

15	DPNF 1	Not Reported				0	187	187
Medi-Cal Days - Distinct Part Nursing Facility To adjust Medi-Cal DPNF Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: May 5, 2010 Payment Period: January 1, 2008 through March 15, 2010 Service Period: January 1, 2008 through June 30, 2008 CMS Pub. 15-1, Sections 2304 and 2408.3								
16	DPNF 4	Not Reported				\$0	\$612,149	\$612,149
	DPNF 4	Not Reported				0	47,858	47,858
	DPNF 4	Not Reported				0	984,835	984,835
	DPNF 4	Not Reported				0	1,644,842	1,644,842

DPNF Ancillary Charges - Respiratory Therapy  
 DPNF Ancillary Charges - Medical Supplies Charged to Patients  
 DPNF Ancillary Charges - Drugs Charged to Patients  
 DPNF Ancillary Charges - Total  
 To include DPNF ancillary charges included in the Skilled Nursing Facility daily rate.  
 CCR, Title 22, Sections 51511 and 51123  
 CMS Pub. 15-1, Sections 2304 and 2408



Provider Name		Fiscal Period		Provider Number		Adjustments		
SEQUOIA HOSPITAL		JANUARY 1, 2008 THROUGH JUNE 30, 2008		HSC00197G		17		
Adj. No.	Audit Report	Report References				As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line			
Explanation of Audit Adjustments								
ADJUSTMENT TO OTHER MATTERS								
17	Contract 4	D-1	I	XIX	28.00	1	\$30,824,744	\$88,888,437
	Contract 4	D-1	I	XIX	30.00	1	30,824,744	88,888,437
General Inpatient Routine Service Charges (Excluding Swing-Bed Charges) Semi-Private Room Charges (Excluding Swing-Bed Charges) To adjust reported General Inpatient Routine Service Charges to include Cardiac Surveillance Unit and Psychiatric charges in conjunction with audit adjustment numbers 1 and 2. CMS Pub. 15-1, Sections 2304, 2336, and 2408								